

RICE & BRONITSKY
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Attorneys for Plaintiff
STEVEN NERAYOFF

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION**

STEVEN NERAYOFF,

Plaintiff,

v.

**RAGER, BELL, DOSKOCIL and MEYER;
ROSSI DOSKOCIL & FINKELSTEIN,
LLP; and BRAD DOSKOCIL,**

Defendants.

Case No.: C-07-03101 JW

**FIRST AMENDED COMPLAINT FOR
PROFESSIONAL NEGLIGENCE**

DEMAND FOR TRIAL BY JURY

COMES NOW Plaintiff, and demanding trial by jury, alleges as follows:

GENERAL ALLEGATIONS

1. Plaintiff, Steven Nerayoff ("Neryaoff"), is an individual residing in the State of New York.
2. Defendant, Rager, Bell, Daskocil, and Meyer ("Rager"), is an accounting firm of unknown form, whose principal place of business is in the County of Los Angeles, California.
3. Defendant, Rossi Daskocil & Finkelstein, LLP ("Rossi") is an accounting firm, practicing as a limited liability partnership, whose principal place of business is in the County of Los Angeles, California.
4. Defendant, Brad Daskocil ("Daskocil"), is, and all times herein mentioned was, a

certified public accountant licensed to practice at least in the State of California. On information and belief, Daskocil is a citizen of the State of California.

JURISDICTION

5. The Court has jurisdiction of this Complaint, pursuant to 28 USC 1332, as the parties are citizens of different states and the amount in controversy exceeds \$75,000.

VENUE

6. Venue is proper in the Northern District of California under 28 USC 1391(a), in that a substantial part of the events or omissions giving rise to the claim occurred in said District.

FIRST CLAIM FOR RELIEF (PROFESSIONAL NEGLIGENCE)

7. Defendants Rager, Rossi, and Daskocil, and each of them, rendered to Plaintiff accounting, income tax planning, income tax return preparation, and audit representation services with respect to Plaintiff's Federal and State income tax obligations and returns for calendar years 1999, 2000, and 2001.

8. Defendants Rager, Rossi, and Daskocil, and each of them, failed to exercise the proper degree of knowledge and skill common to Certified Public Accountants. The negligence of Defendants Rager, Rossi, and Daskocil, and each of them, was a substantial contributing factor to the issuance to Plaintiff, by the Internal Revenue Service, of notices of deficiencies and assessments of additional taxes, interest and penalties due in amounts not yet determined exactly, but totaling in the millions of dollars, and further to Plaintiff being required to retain the services of other professionals to assist him in negotiating with, and contesting, the notices of deficiencies and assessments of the Internal Revenue Service, all to Plaintiff's damage in an amount to be determined at trial.

WHEREFORE, Plaintiff prays judgment as follows:

1. For damages, according to proof;
2. For costs;
3. For interest; and
4. For such other and further relief as the Court may deem proper.

Demand for Jury Trial

1 Dated: November 20, 2007

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3 **RICE & BRONITSKY**

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5 By: /s/ Paul E. Rice

6 Paul E. Rice
7 Attorneys for Plaintiff
8 Steven Nerayoff
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